



Trustees' Financial Summary

FY2015-16

Submit ID: 0889-97330046

50 Teton County

0889 Bynum Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Emily Hansmann **Phone #:** (406) 469-2288

(Signature)

(Date)

Chair, Board of Trustees: Marvin Baker

(Signature)

(Date)

County Superintendant Cathy Sessions

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|---|--------------|----------------|---------|
| 007 | REAP | FEDERAL | S358050671 | 358 |
| 015 | Miller ANB | LOCAL | | |
| 078 | Performing Arts | LOCAL | 50088900 | |
| 141 | Title II Part A | FEDERAL | 500889141 | 84.367 |
| 218 | State OTO Capital Invest & Deferred Maintenance | STATE | 500889366 | state |
| 319 | Title I Improving Basic Programs | FEDERAL | | 84.010A |
| 360 | Gifted and Talented | STATE | 5008891305 | State |
| 365 | State OTO Indian Education for All | STATE | | state |
| 366 | State OTO Capital Invest & Deferred Maintenance | STATE | | state |
| 432 | Title III Part A English Language Acquisition | FEDERAL | | 84.365A |

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Balance Sheet

| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|---------------------------------------|--|--------------|---------------------|-----------------------|---------------------------|
| | | (01) | (10) | (11) | (12) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | (01) | (10) | (11) | (12) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 22,085.70 | 28,294.02 | 17,065.98 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | 286.09 | 33.55 | 17.63 | |
| 03 | Taxes Receivable - Protested (150-159) | 66.10 | 6.58 | 4.38 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 22,437.89 | 28,334.15 | 17,087.99 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 352.19 | 40.13 | 22.01 | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 22,085.70 | 28,294.02 | 17,065.98 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 22,085.70 | 28,294.02 | 17,065.98 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 22,437.89 | 28,334.15 | 17,087.99 | |

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Balance Sheet

| | | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|--|--|--------------|-----------------|-----------------------------|----------------------|
| | | (13) | (14) | (15) | (17) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | 26,047.11 | 8,982.26 | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 26,047.11 | 8,982.26 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | 26,047.11 | 8,982.26 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | 26,047.11 | 8,982.26 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 26,047.11 | 8,982.26 | |

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Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (24) | (25) | (26) | (27) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 1,124.89 | 2,716.81 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 1,124.89 | 2,716.81 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 1,124.89 | 2,716.81 | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 1,124.89 | 2,716.81 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,124.89 | 2,716.81 | | |

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Balance Sheet

| | | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (60) | (61) | (70) | (71) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 885.33 | 15,276.72 | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 885.33 | 15,276.72 | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 885.33 | 15,276.72 | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 885.33 | 15,276.72 | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 885.33 | 15,276.72 | | |

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Balance Sheet

| | | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (72) | (73) | (74) | (75) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Instructional Materials Ctr Internal Service Fund | Miscellaneous Internal Service Fund | Self Insurance Fund - Health | Self Insurance Fund - Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (76) | (77) | (78) | (79) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (86) | (87) | (88) | (89) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | 1,693.92 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | 1,693.92 | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | 1,693.92 | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | 1,693.92 | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | 1,693.92 | | |



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Balance Sheet

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (90) | (91) | (92) | (93) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



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Balance Sheet

| | | Agency - E | Cafeteria/Flex Plan Fund | | |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (94) | (95) | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|-------------------|-------------------|
| 1110 | District Tax Levy | 37,691.63 | 39,506.90 |
| 1112 | District Levy - Personal Property | 1,626.59 | 1,505.18 |
| 1190 | Penalties and Interest on Taxes | 81.61 | 150.96 |
| 1510 | Interest Earnings | 95.64 | 89.09 |
| 3110 | Direct State Aid | 90,255.11 | 94,027.79 |
| 3111 | Quality Educator | 9,126.00 | 9,339.00 |
| 3112 | At Risk Student | 816.24 | 734.37 |
| 3113 | Indian Education For All | 632.40 | 626.40 |
| 3114 | American Indian Achievement Gap | 400.00 | 410.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 4,719.75 | 4,384.80 |
| 3116 | Data For Achievement | 465.00 | 600.00 |
| 3118 | Natural Resource Development | 643.17 | 1,055.61 |
| 3120 | State Guaranteed Tax Base Aid | 32,949.80 | 34,415.28 |
| 3444 | State School Block Grant | 8,391.22 | 8,391.22 |
| 3445 | State Combined Fund School Block Grant | 451.14 | 451.14 |
| 3446 | SB96 Block Grant Reimbursement | 2,136.07 | 0.00 |
| 3447 | SB96 Combined Block Grant Reimbursement | 157.88 | 0.00 |
| 3460 | Montana Oil and Gas Tax | 77.23 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 190,716.48 | 195,687.74 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|--|----------|---|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 102,084.52 | 121,206.85 |
| | | | 2XX Personal Services - Employee Benefits | 31,759.49 | 35,989.01 |
| | | | 3XX Purchased Professional and Technical Services | 1,430.26 | 1,027.00 |
| | | | 5XX Other Purchased Services | 578.57 | 246.45 |
| | | | 6XX Supplies and Materials | 12,460.08 | 6,825.77 |
| | | | 810 Dues and Fees | 366.00 | 398.00 |
| | 221X Improvement of Instruction Services | | | | |
| | | | 5XX Other Purchased Services | 636.81 | 620.14 |
| | 222X Educational Media Services | | | | |
| | | | 6XX Supplies and Materials | 19.40 | 303.34 |
| | 25XX Support Services - Business | | | | |
| | | | 1XX Personal Services - Salaries | 6,852.36 | 7,681.63 |
| | | | 2XX Personal Services - Employee Benefits | 48.12 | 0.00 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 1,050.00 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|--|------------|-------------|--|-------------------|-------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | | 5XX Other Purchased Services | 3,004.17 | 2,847.26 |
| | | | 6XX Supplies and Materials | 0.00 | 209.21 |
| | | | 810 Dues and Fees | 1,595.00 | 800.00 |
| | | 26XX | Operation and Maintenance of Plant Services | | |
| | | | 1XX Personal Services - Salaries | 5,852.00 | 5,980.66 |
| | | | 2XX Personal Services - Employee Benefits | 286.72 | 338.75 |
| | | | 3XX Purchased Professional and Technical Services | 423.18 | 487.70 |
| | | | 4XX Purchased Property Services | 2,677.98 | 6,680.25 |
| | | | 5XX Other Purchased Services | 1,862.57 | 1,740.00 |
| | | | 6XX Supplies and Materials | 7,291.76 | 3,448.21 |
| | | 27XX | Student Transportation Services | | |
| | | | 1XX Personal Services - Salaries | 195.00 | 405.00 |
| | 280 | | Special Education - Local and State | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | 3,013.92 | 2,246.57 |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 2,010.08 |
| | | | 6XX Supplies and Materials | 10.93 | 497.77 |
| | | 62XX | Resources Transferred to Other School Districts or Cooperatives | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 3,832.00 | 3,630.88 |
| | 316 | | Data For Achievement | | |
| | | 1XXX | Instruction | | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 45.00 |
| | 365 | | Indian Education for All - OTO & Ongoing | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | 21.95 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>186,302.79</u> | <u>206,715.53</u> |

| Schedule Of Changes Worksheet | | | | | Fund Code 01 |
|--|------|----------------|------|------|----------------|
| Beginning Fund Balance | | | | | 33,113.49 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 195,687.74 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 206,715.53 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 22,085.70 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|-----------------|-----------------|
| | 1110 District Tax Levy | 2,970.96 | 3,910.57 |
| | 1112 District Levy - Personal Property | 181.68 | 146.57 |
| | 1190 Penalties and Interest on Taxes | 9.59 | 13.76 |
| | 1510 Interest Earnings | 69.34 | 87.01 |
| | 3444 State School Block Grant | 1,055.76 | 1,055.76 |
| | 3446 SB96 Block Grant Reimbursement | 496.95 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 4,784.28 | 5,213.67 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|---|----------------------------------|-----------------|-----------------|
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 25XX | Support Services - Business | | |
| | | | 1XX Personal Services - Salaries | 1,135.00 | 1,135.00 |
| | | 27XX | Student Transportation Services | | |
| | | | 1XX Personal Services - Salaries | 57.12 | 0.00 |
| | | | 4XX Purchased Property Services | 137.53 | 142.03 |
| | | | 5XX Other Purchased Services | 1,001.93 | 635.00 |
| | | | 6XX Supplies and Materials | 800.08 | 163.02 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 3,131.66 | 2,075.05 |

Schedule Of Changes Worksheet Fund Code 10

| | | |
|---|-----------|-----|
| Beginning Fund Balance | 25,155.40 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 5,213.67 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 2,075.05 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 28,294.02 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|-----------------|-----------------|
| | 1110 District Tax Levy | 2,932.44 | 2,632.63 |
| | 1112 District Levy - Personal Property | 125.36 | 101.53 |
| | 1190 Penalties and Interest on Taxes | 6.23 | 10.64 |
| | 1510 Interest Earnings | 49.29 | 82.61 |
| | 1900 Other Revenue from Local Sources | 0.00 | 300.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 3,113.32 | 3,127.41 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|--------|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 0.00 | 0.00 |

Schedule Of Changes Worksheet

Fund Code 11

| | | | | | | |
|--|------|----------------|------|------|-----------|-----|
| Beginning Fund Balance | | | | | 13,938.57 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 3,127.41 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 17,065.98 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 14 | |
|--|-------------------------------------|--|------------------|------------------|
| PRC | Revenue | | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | | 69.40 | 87.10 |
| | 2240 County Retirement Distribution | | 14,883.14 | 22,799.99 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 14,952.54 | 22,887.09 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|--|---------|---|---|---------------------------------------|------------------|------------------|
| PRC | Program | Function | Object | | 2015 Value | 2016 Value |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX | Personal Services - Employee Benefits | 18,333.57 | 20,486.52 |
| | | 25XX | Support Services - Business | | | |
| | | | 2XX | Personal Services - Employee Benefits | 646.99 | 687.69 |
| | | 26XX | Operation and Maintenance of Plant Services | | | |
| | | | 2XX | Personal Services - Employee Benefits | 474.19 | 465.62 |
| | | 27XX | Student Transportation Services | | | |
| | | | 2XX | Personal Services - Employee Benefits | 20.22 | 31.63 |
| | 280 | Special Education - Local and State | | | | |
| | | 1XXX | Instruction | | | |
| | | | 2XX | Personal Services - Employee Benefits | 502.41 | 368.53 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 19,977.38 | 22,039.99 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 14 | |
|--|-----------|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | | 25,200.01 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 22,887.09 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 22,039.99 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 26,047.11 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

| PRC | Revenue | 2016 Value |
|---|---|------------|
| 007 | REAP | |
| | 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 10,262.25 |
| 015 | Miller ANB | |
| | 1900 Other Revenue from Local Sources | 18,324.54 |
| 141 | Title II Part A | |
| | 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 2,450.00 |
| 319 | Title I Improving Basic Programs | |
| | 4200 Title I, Part A, Improving Basic Programs | 5,261.00 |
| 360 | Gifted and Talented | |
| | 3600 State Gifted & Talented Reimbursement | 1,399.00 |
| 432 | Title III Part A English Language Acquisition | |
| | 4320 Title III, Part A, English Language Acquisition & Language Enhancement | 868.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 38,564.79 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|------------|--|---|------------|------------|
| 007 | REAP | | | | |
| | 412 | Title VI, Part B, Subpart 1, Small rural Schools (SRS) | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | | 654.02 |
| | | | 2XX Personal Services - Employee Benefits | | 51.00 |
| | | | 3XX Purchased Professional and Technical Services | | 735.35 |
| | | | 6XX Supplies and Materials | | 3,964.73 |
| | | 221X Improvement of Instruction Services | | | |
| | | | 5XX Other Purchased Services | | 4,695.18 |
| | | 222X Educational Media Services | | | |
| | | | 6XX Supplies and Materials | | 161.97 |
| | | | 007 Subtotal | | 10,262.25 |
| 015 | Miller ANB | | | | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | | 4,085.41 |
| | | | 3XX Purchased Professional and Technical Services | | 1,147.26 |
| | | | 6XX Supplies and Materials | | 6,768.01 |
| | | | 015 Subtotal | | 12,000.68 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|--|---|--|---|------------|------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 141 | Title II Part A | | | | |
| | 430 | Title II, Part A, Teacher & Principal Training & Recruiting Fund | | | |
| | | 221X | Improvement of Instruction Services | | |
| | | | 3XX Purchased Professional and Technical Services | | 1,103.00 |
| | | | 5XX Other Purchased Services | | 1,347.00 |
| | | | 141 Subtotal | | 2,450.00 |
| 319 | Title I Improving Basic Programs | | | | |
| | 420 | Title I, Part A, Improving Basic Programs | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 4,515.76 |
| | | | 2XX Personal Services - Employee Benefits | | 745.24 |
| | | | 319 Subtotal | | 5,261.00 |
| 360 | Gifted and Talented | | | | |
| | 360 | State Gifted & Talented Reimbursement | | | |
| | | 1XXX | Instruction | | |
| | | | 3XX Purchased Professional and Technical Services | | 360.00 |
| | | | 6XX Supplies and Materials | | 837.85 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 5XX Other Purchased Services | | 201.15 |
| | | | 360 Subtotal | | 1,399.00 |
| 365 | State OTO Indian Education for All | | | | |
| | 365 | Indian Education for All - OTO & Ongoing | | | |
| | | 221X | Improvement of Instruction Services | | |
| | | | 5XX Other Purchased Services | | 520.19 |
| | | | 365 Subtotal | | 520.19 |
| 366 | State OTO Capital Invest & Deferred Maintenance | | | | |
| | 366 | OTO Capital Invest & Deferred Maintenance | | | |
| | | 26XX | Operation and Maintenance of Plant Services | | |
| | | | 4XX Purchased Property Services | | 3,142.75 |
| | | | 366 Subtotal | | 3,142.75 |
| 432 | Title III Part A English Language Acquisition | | | | |
| | 432 | Title III, Part A, English Language Acquisition & Language Enhancement | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 694.40 |
| | | 221X | Improvement of Instruction Services | | |
| | | | 5XX Other Purchased Services | | 173.60 |
| | | | 432 Subtotal | | 868.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 35,903.87 |



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Schedule Of Changes Worksheet

Fund Code 15

| | | | | | |
|--|------|----------------|------|------|---------------|
| Beginning Fund Balance | | | | | 6,321.34 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 38,564.79 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 35,903.87 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 8,982.26 (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|---|------------------|------------------|-----------------|
| 007 REAP | 10,262.25 | 10,262.25 | 0.00 |
| 015 Miller ANB | 18,324.54 | 12,000.68 | 6,323.86 |
| 141 Title II Part A | 2,450.00 | 2,450.00 | 0.00 |
| 319 Title I Improving Basic Programs | 5,261.00 | 5,261.00 | 0.00 |
| 360 Gifted and Talented | 1,399.00 | 1,399.00 | 0.00 |
| 365 State OTO Indian Education for All | 0.00 | 520.19 | -520.19 |
| 366 State OTO Capital Invest & Deferred Maintenance | 0.00 | 3,142.75 | -3,142.75 |
| 432 Title III Part A English Language Acquisition | 868.00 | 868.00 | 0.00 |
| Total | 38,564.79 | 35,903.87 | 2,660.92 |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---------------------------|---------------|---------------|
| | 3281 State Technology Aid | 209.68 | 210.07 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>209.68</u> | <u>210.07</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|----------------------------|--------|---------------|-------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX Supplies and Materials | | 300.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>300.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet Fund Code 28

| | | |
|---|----------|-----|
| Beginning Fund Balance | 914.82 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 210.07 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 0.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 1,124.89 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

| PRC | Revenue | 2015 Value | 2016 Value |
|--|------------------------------|---------------|---------------|
| | 3460 Montana Oil and Gas Tax | 301.97 | 117.29 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>301.97</u> | <u>117.29</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------|----------|--------|-------------|-------------|
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>0.00</u> |

Schedule Of Changes Worksheet Fund Code 29

| | | | | | |
|--|------|----------------|------|------|--------------|
| Beginning Fund Balance | | | | | 2,599.52 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 117.29 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 0.00 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |
| | | | | | 0.00 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 2,716.81 (5) |

Trustees' Financial Summary

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Detail Expenditure

| Fund | Account | Description | 2015 Value | 2016 Value |
|-------------|----------------|---|-------------------|-------------------|
| XX | 210 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 260 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 458 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 95,589.66 | 121,206.85 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 7,457.55 | 8,038.00 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 367.88 | 396.75 |
| XX | XXX 26XX 41X | Energy Utility Services | 1,199.41 | 1,468.78 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 0.00 | 0.00 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 0.00 | 0.00 |
| XX | XXX 4XXX 73X | Major Equipment-New | 0.00 | 0.00 |
| XX | XXX 4XXX 74X | Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX 561 | Tuition to Other School Districts Within the State | 0.00 | 0.00 |
| XX | XXX XXXX 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX 563 | Educational Fees to Detention Facilities | 0.00 | 0.00 |



Trustees' Financial Summary

FY2015-16

Submit ID: 0889-97330046

50 Teton County

0889 Bynum Elem

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|----------|
| a. Instructional Block Grant Entitlement | 4,384.80 |
| b. Related Services Block Grant Entitlement | 0.00 |
| c. Total Entitlements Subject to Reversion | 4,384.80 |

Prorated Cooperative Cost Payments:

| | |
|---|----------|
| d. Related Services Block Grant Entitlement (paid to coop) | 1,461.60 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 6,314.11 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 8,385.30 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 91%

Trustees' Financial Summary

FY2015-16

Submit ID: 0889-97330046

50 Teton County

0889 Bynum Elem

Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|----------|---------|---------|---------|---------|
| 280 | 1XXX | 1XX | 2,246.57 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 2,010.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 497.77 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 3,630.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 8,385.30 | 0.00 | 0.00 | 0.00 | 0.00 |

8,385.30

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

Trustees' Financial Summary

FY2015-16

Submit ID: 0889-97330046

50 Teton County

0889 Bynum Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| Governmental | Beginning Balance | Adjust- ments | Additions | Removals | Ending Balance |
|---|------------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land | 301.00 | 0.00 | 0.00 | 0.00 | 301.00 |
| Buildings | 75,260.00 | 0.00 | 0.00 | 0.00 | 75,260.00 |
| Machinery and Equipment | 15,760.00 | 0.00 | 0.00 | 0.00 | 15,760.00 |
| Totals at Historical Cost | 91,321.00 | 0.00 | 0.00 | 0.00 | 91,321.00 |
| Depreciation | | | | | |
| Improvement Accum | 44,627.00 | 2,441.00 | 0.00 | 0.00 | 47,068.00 |
| Total Accumulated Depreciation | 44,627.00 | 2,441.00 | 0.00 | 0.00 | 47,068.00 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 46,694.00 | -2,441.00 | 0.00 | 0.00 | 44,253.00 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

| Depreciation by Function for FY2016 | Governmental Activities | Business-Type Activities | Adjustments |
|--|------------------------------------|-------------------------------------|--------------------|
| Operations and Maintenance (26XX) | 2,441.00 | 0.00 | 0.00 |
| Total Depreciation for FY2016 | 2,441.00 | 0.00 | 0.00 |

*** Has comment.

Trustees' Financial Summary

FY2015-16

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50 Teton County

0889 Bynum Elem

Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2015 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2016) [a+b-c-d] | (f) Current Portion Due FY2017 | (g) Long-Term Portion Due FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 2,001.67 | 1,251.73 | 0.00 | 0.00 | 3,253.40 | 0.00 | 3,253.40 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 2,001.67 | 1,251.73 | 0.00 | 0.00 | 3,253.40 | 0.00 | 3,253.40 |

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0889-97330046

50 Teton County

0889 Bynum Elem

Net Pension Liability FY2016

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - TRS | 144,544.00 | 4,371.00 | 0.00 | 148,915.00 |